Attorney Docket No.: 40128/05101(08241-215)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Inventor(s)

Bessette

Serial No.

10/589,035

Filing Date

February 20, 2007

For

Methods and Devices for Low-Frequency Emphasis During

Audio Compression Based on ACELP/TCX Group Art

Group Art Unit

2626

Examiner

To be assigned

Confirmation No.

3936

Mail Stop: Amendments Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

TRANSMITTAL

Transmitted herewith please find an Information Disclosure Statement, a PTO-1449 form and three (3) references for filing in the above-identified application. No fees are believed to be required. However, the Commissioner is hereby authorized to charge the Deposit Account of Fay Kaplun & Marcin, LLP No. 50-1492 any additional required fees. A copy of this paper is enclosed for that purpose.

Dated: July **/ 9** , 2008

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